

## Paper Forms FAQ

This document contains FAQ that many software vendors have had regarding paper form Specifications, Grids and forms. Please see links below, if you do not find an answer to your questions below please contact the forms team @ [Forms.Coordinator@dor.ga.gov](mailto:Forms.Coordinator@dor.ga.gov) .

[General FAQ](#)

[Individual FAQ](#)

[Withholding FAQ](#)

[Specifications v/s Grids FAQ](#)

[Corporate FAQ](#)

[Sales and Use FAQ](#)

### General

- Q. **Do you accept email submission for approval?**
- A. The Forms Team will accept PDF email submissions **only for resubmission of forms that require minor typing corrections.**
- Q. **How many blank and data field forms are required for approval?**
- A. One (1) blank and two (2) data filled forms (On data filled forms, all fields must be populated with either actual text or dummy data.). **NOTE: Form 500-ES and 602-ES submit a sample for each qtr and payment period.**
- Q. **How does a software developer obtain a vendor code?**
- A. Complete the compliance agreement available August –September 30 yearly.
- Q. **What is the approval process for Georgia Paper Forms?**
- A. Each vendor must complete the GDOR Compliance Agreement and return it to the Forms Design Coordinator by the specified deadline. **Renew** the Compliance Agreement **annually**. Each vendor will receive a GDOR assigned three-digit vendor code to place in the one-dimensional barcodes and on the form (when applicable). Each vendor that has submitted a Compliance Agreement for the current tax year will receive design specifications electronically. Design specifications **are** available on GADOR's website at: <https://etax.dor.ga.gov/processingctr/vendors.aspx> . Vendors may submit forms for approval when they receive their vendor code and the appropriate specifications.
- Q. **Is recertification of none scannable forms that do not change from one year to the next and previously approved required?**
- A. Yes, re-approval is required for forms that have prior approval and for forms that have not changed.
- Q. **When can I expect results from sample forms?**
- A. Vendors should receive status of approval on forms submitted within 10 working days after receipt.

**Q. Should blank forms and grids match?**

A. Yes

## **Specifications v/s Grids**

**Q. The specifications and grids have conflicting information, which should we follow.**

A. Please, follow the grid in situations like these (see examples). Others please notify the forms team immediately for clarification.

Examples:

- Form 500 Page 6 States in which income was earned. The 2D barcode specs require 2 letter abbreviations for the state and on the scenarios Maine is typed out
- Page 6 of the guide states that there will no longer be hyphens in the Social Security Numbers, or the Telephone Numbers, but the grid shows dashes in both places throughout the forms. Should there be hyphens in these areas, or should we follow the guide and remove them, effectively shortening our input fields?
- In the 2D specs, it appears that the fiscal year date fields have been eliminated but the other lines in the specs did not move up. Should lines 11 and 12 be blank in the barcode or should all fields move up?
- The specs for the IND-CR have on Page 4, Line 3 at starting space 61 with a length of 30 spaces. This will not fit as is. Can you please tell me what the correct placement/length of the field should be?

**Q. What is the mailing address for 2D returns?**

A. Please, see [Mailing Address](#) document located on vendor site.

## **Individual Tax**

**Q. Is 2D barcode mandatory for this tax year?**

A. Although 2D barcode is the preferred method, it is not mandatory.

## **Corporate Tax**

## **Withholding Tax**

**Q. When the due date falls on a weekend or holiday do we move the to the next business day?**

A. Please see Coupon Specifications for due date for GA-V, G-7Q, G-7M, G-1003, 500-ES/CR-ES, 602-ES, and IT-560-C.

**Q. Is the Form G-7 Schedule B reproducible by software developers?**

## Georgia Department of Revenue

- A. Form G-7 Schedule B is not reproducible by vendors because semi-weekly filers are required to file electronically. It is only available on the [website](#).

### Sales and Use Tax

**Q. On the ST-3 forms do you prefer commas in the amount fields, and do you require rounded amounts shown in dollars and cents (i.e. 99.00)?**

- A. Please report all figures in whole dollars (no cents) except for Part A, lines 7, 9 (Excess Tax) and 13 (Total Amount Due). Please round up for amounts of .50 cents and above and round down for amount of .49 cents and below.

**Q. Will the coupon (Page 4) be required if no tax is due for the return?**

- A. If there are no sales or use activity, the taxpayer may file the coupon as a return by checking the No S/U Activity box on the coupon and signing the back of the coupon. If however, they had sales but all were exempt resulting in no taxes due, then no coupon would be required only filing the return itself reflecting gross sales that were all exempt.

**Q. There are no places for penalty and interest on the forms. How will penalties and interest be collected after these forms are put into place?**

- A. Normally P&I will be calculated and billed to the taxpayer if due, however, if the taxpayer wants to pay these amounts with the return they can add those amounts to the Total Amount Due creating an over-payment. This over-payment will be offset by the proper penalty and interest due.

**Q. Will vendors who sell motor fuels at retail ever file a ST-3 MF if they are not selling at wholesale?**

- A. No, they will not, that wholesalers only use form.

**Q. Could you tell us the difference in the ST-3 MF on- road and the ST-3 MF OFF-Road?**

- A. The Off road fuel worksheet is for the t/p benefit and records. It is not to be filed with return. It is for dyed diesel fuel only. The On road schedule is to be filed with the ST 3 and taxes the fuel used on hwy at the Prepaid Tax rate.

**Q. Part B use tax distribution sounds to me like consumer's use tax when I read the instructions. If this section and the use addendum page are for consumer's use, where do you report retailer's use tax? Example: my business is in IL my customer is in GA. I charge GA tax to the customer. I have no nexus in GA so I am collecting use tax. Where do I report that tax on the ST\_3?**

- A. Both retailer and consumer to report the applicable Use tax due in Georgia may use the Use Tax Table. If your company makes a sale with delivery in Georgia and paid no origin state or local sales tax, then you would report the applicable state and local use tax based on the county of delivery in Georgia. The reason codes for this transaction would be 03 (state) and 04 (local).

Georgia Department of Revenue

**Q. If a return is submitted for a reporting period prior to April 2009, should they be submitted on old form or new?**

A. They can use either the new form or the old form for prior periods. We prefer they use the new form if the previous period has not been filed. If they are amending a prior period, it may be easier for them to use the old form (for consistency). However, we can process either.

**Q. Does rounding of apply to ALL ST-3 forms including the Dealer Inserts and ST-3 Off Road Worksheet, with the ONLY exceptions being Lines Part A Lines 7, 9 and 13?**

A. For the filing of paper returns: Yes rounding applies to all lines and forms except Part A L7, 9, and 13. Please note that the Off-Road MF worksheet is not supposed to be filed with the paper return; this is for the taxpayer's records only.

**Q. Should TOTALS for each section be a total of the rounded numbers for that section or a rounded value of the true total of values added before rounding? (i.e., Addendum Totals as well as Lines 22 and 23 on Page 2, and Lines 27, 28 and 33 on Page 3)**

A. For the filing of paper returns: Round each line and the total lines would be a total of those rounded entries, resulting in proper math summaries for each section.

**Q. Do you prefer commas in the amount fields? In addition, do you also require rounded amounts shown in dollars and cents (i.e. 99.00)?**

A. Commas are preferred but not required. The paper returns downloaded from the DOR website will have cents as .00 printed on the return and are preferred; however, cents will be accepted and processed.